693 than of the rights of the parties. Our administration is making praiseworthy efforts to halt these abuses. Those who sell justice in this way are removed from their posts, and it is to be hoped that within a few years' time most, if not all, of the Laotian judges will be upright and disinterested. As a means toward stopping these deplorable habits and informing the parties in lawsuits of the legal costs which they will regularly be asked to pay, Lieutenant-colonel Tournier took a very useful first step in April 1898, by setting up a schedule of court costs in accordance with the laws and customs of Vien-Tiane (1).

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(1) The following, for example, are the court costs to be paid in a case of theft of domesticated animals:

Legal costs.....	15.00 francs	} to be paid by each accused person.
Clerk.....	3.75 "	
Archivist.....	2.25 "	
Court roll.....	1.50 "	
Prison costs.....	11.25 "	

The legal costs are divided as follows:

Tiao-Muong.....	5.00 francs	} 15 francs.
Oupahat.....	2.50 "	
Judge hearing the case..	7.50 "	

The prison costs are divided as follows:

Jailer.....	5.00 francs	} 11.25 francs.
Upkeep for food for prisoners whom their families cannot feed or who do not work outside.....	6.25 "	
Lighting and upkeep of prison.....		

It goes without saying that, in addition to court costs, the guilty parties are liable to a fine which, in the present case, would be 24 francs per person.

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4. THE TAX STRUCTURE

a. Direct taxes

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The direct taxes include the head tax, the optional redemption of statute labor and the licenses for Foreign Oriental merchants.

A census taken before the end of each year by the native authorities and checked by the administrators who are heads of provinces makes